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PART-IV

GOVERNMENT OF MEGHALAYA

LAW (B) DEPARTMENT

ORDERS BY THE GOVERNOR

NOTIFICATIONS

The 28th April, 2016.

No.LL(B)117/2010/37.—The following Acts passed by the Meghalaya Legislative Assembly and assented by the President of India/Governor is hereby republished for general information.

<u>Sl. No.</u>	<u>Name of the Act</u>	<u>Act No. & Year</u>
1.	The Legislative Assembly of Meghalaya (Speaker and Deputy Speaker Salaries and Allowances) Act, 1972	2 of 1972
2.	The Meghalaya (Ministers' Salaries and Allowances) Act, 1972	4 of 1972
3.	The Contingency Fund of Meghalaya Act, 1972	5 of 1972
4.	The Meghalaya Criminal Law (Amendment) Act, 1972	6 of 1972
5.	The Meghalaya Wild Animals and Birds Protection (Amendment) Act, 1972	10 of 1972
6.	The Meghalaya Land and Revenue Regulation (Application and Amendment) Act, 1972	11 of 1972
7.	The Meghalaya Prevention of Gambling (Amendment) Act, 1972	12 of 1972
8.	The Meghalaya Finance (Sales Tax) (Amendment) Act, 1972	15 of 1972
9.	The Meghalaya Purchase Tax (Amendment) Act, 1972	17 of 1972
10.	The Meghalaya Sales Tax (Amendment) Act, 1972	18 of 1972
11.	The Meghalaya Sales of Petroleum and Petroleum Products, including Motor Spirit and Lubricants Taxation (Amendment) Act, 1972	19 of 1972
12.	The Meghalaya Amusements and Betting Tax (Amendment) Act, 1972	20 of 1972
13.	The Meghalaya Appropriation (No.II) Act, 1972	22 of 1972

The 24th April, 1972.

No.LL.13/72/24.—The following Act of the Meghalaya Legislative Assembly which received the assent of the Governor is hereby published for general information.

MEGHALAYA ACT 2 OF 1972

THE LEGISLATIVE ASSEMBLY OF MEGHALAYA (SPEAKER AND DEPUTY SPEAKER SALARIES AND ALLOWANCES) ACT, 1972

(As passed by the Assembly)

(Received the assent of the Governor on the 21st April, 1972)

(Published in the Gazette of Meghalaya Extraordinary, dated 24th April, 1972)

An Act

to fix the salaries and allowances of the Speaker and Deputy Speaker of the Legislative Assembly of Meghalaya

Be it enacted by the Legislature of Meghalaya in the Twenty-third Year of the Republic of India as follows:—

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| Short title and commencement. | 1. (1) This Act may be called the Legislative Assembly of Meghalaya (Speaker and Deputy Speaker Salaries and Allowances) Act, 1972.

(2) It shall be deemed to have come into force on the 21st day of January, 1972. |
| Salary of Speaker and Deputy Speaker. | 2. There shall be paid to the Speaker of the Legislative Assembly of Meghalaya a salary of rupees one thousand two hundred and fifty per mensem and the Deputy Speaker a salary of rupees eight hundred and fifty per mensem throughout their term of office. |
| Residential accommodation for Speaker and Deputy Speaker. | 3. (1) The Speaker and the Deputy Speaker shall each be entitled without payment of rent to use of a free-furnished residence in Shillong, and also at any other place which the Government may for the purpose of this Act declare to be the headquarters of Government for the time being, for so long as such declaration remains in force.

(2) Such residence shall be maintained at the public expense which shall not exceed the amount prescribed by rules.

<i>Explanation.</i> —For the purpose of this section “maintenance” in relation to a residence shall include the payment of local rates and taxes and the provision of electricity and water. |
| Allowance in lieu of residence in certain cases. | 4. Where the Speaker or the Deputy Speaker, as the case may be does not occupy any such residence provided by the Government as is referred to in section 3, a house rent allowance at the rate of rupees two hundred and fifty per mensem in the case of the Speaker and at the rate of rupees two hundred per mensem in the case of the Deputy Speaker and such services allowances as may be prescribed by rules shall be paid in lieu of such residence. |

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| Conveyance for the Speaker and Deputy Speaker. | 5. | <p>The Government may provide for the use of the Speaker and the Deputy Speaker respectively a suitable conveyance;</p> <p>Provided that if the Speaker or Deputy Speaker maintains his own car such Speaker or Deputy Speaker shall be entitled to a conveyance allowance of rupees three hundred per mensem.</p> |
| Prohibition against practising any profession or drawing salary as member during tenure of office as Speaker or Deputy Speaker. | 6. | <p>Neither the Speaker nor the Deputy Speaker shall during his term of office as such—</p> <p>(i) practise any profession or engage himself in any trade or undertake for remuneration any employment other than his duties as Speaker or Deputy Speaker, or</p> <p>(ii) be entitled to any salary or allowance as a member of the Legislative Assembly of Meghalaya.</p> |
| Use of residence and conveyance on relinquishing office. | 7. | <p>The Speaker and the Deputy Speaker shall continue to be entitled to the privilege of the use of the free-furnished residence and Government conveyance on either of them ceasing to hold office as such for a period not exceeding one month subject to conditions prescribed by rules.</p> |
| Travelling and Daily Allowance. | 8. | <p>The Speaker and the Deputy Speaker shall be entitled, while touring on public business, to travelling and daily allowance at such rates and subject to such conditions as may be prescribed by rules.</p> |
| Medical treatment and benefits. | 9. | <p>The Speaker and the Deputy Speaker and the members of their family shall be entitled to such medical treatment and benefits as may be laid down by rules to be made by the Government.</p> <p><i>Explanation.</i>—1. For the purpose of this section the expression “the members of their family” shall mean and include such members as may be prescribed by rules.</p> <p>2. Those who are entitled to free medical attendance and treatment may take the same from any registered physician of their choice—Allopathic, Ayurvedic, Unani or Homoeopathic and medical bills on prescription of such physicians are reimbursable.</p> |
| Power to make rules. | 10. | <p>The Government may, by notification, make rules to carry out the purposes of this Act, and, in particular, such rules may prescribe—</p> <p>(a) the conditions subject to which the Speaker or Deputy Speaker, as the case may be, on ceasing to hold office as such shall be entitled to the use of the free-furnished residence and the Government conveyance;</p> <p>(b) the period during which, and the conditions subject to which daily allowances may be drawn, and the circumstances under which such allowances may be withheld;</p> <p>(c) the conditions under which and the journeys for which travelling allowance shall be admissible;</p> <p>(d) the facilities for medical attendance and treatment which may be provided for the Speaker and the Deputy Speaker and members of their families.</p> |

**Repeal of
Meghalaya State
Ordinance 3 of
1972.**

11. The Legislative Assembly of the State of Meghalaya (Speaker and Deputy Speaker Salaries Ordinance and Allowances) Ordinance, 1972 is hereby repealed.

P. C. DAS,
Secretary to the Govt. of Meghalaya,
Law Department.

The 24th April, 1972.

No.LL.12/72/22.—The following Act of the Meghalaya Legislative Assembly which received the assent of the Governor is hereby published for general information.

MEGHALAYA ACT 4 OF 1972

THE MEGHALAYA (MINISTER'S SALARIES AND ALLOWANCES) ACT, 1972

(As passed by the Assembly)

(Received the assent of the Governor on the 23rd April, 1972)

(Published in the Gazette of Meghalaya, Extraordinary, dated 24th April, 1972)

An Act

**to determine the salaries and allowances of the Chief Minister and other
Ministers of Meghalaya**

Be it enacted by the Legislature of Meghalaya in the Twenty-third Year of the Republic of India as follows:—

**Short title and
commencement.**

1. (1) This Act may be called the Meghalaya (Ministers' Salaries and Allowances) Act, 1972.
(2) It shall be deemed to have come into force on the 21st day of January, 1972.

**Salaries of the
Chief Minister,
other Ministers
and Ministers of
State.**

2. There shall be paid—
(a) to the Chief Minister a salary of rupees one thousand five hundred per mensem;
(b) to every other Minister a salary of rupees one thousand two hundred and fifty per mensem; and
(c) to every Minister of State a salary of rupees eight hundred and fifty per mensem.

**Residential
accommodation
of the Chief
Minister, other
Minister and
Ministers of
State.**

3. (1) The Chief Minister, other Ministers and Ministers of State shall be entitled without payment of rent to the use of a free-furnished residence in Shillong and also at any other place which the Government may for the purpose of this Act declare to be the headquarters of Government for the time being, for so long as such declaration remains in force.
(2) The residence shall be maintained at the public expense which shall not exceed the amount prescribed by rules.

Explanation.—For the purpose of this section “maintenance in relation to a residence shall include the payment of local rates, taxes and provision of electricity and water.

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| Allowance in lieu of residential accommodation in certain cases. | 4. | Where the Chief Minister, other Ministers and Ministers of State, as the case may be, do not occupy any such residence provided by the Government as is referred to in section 3, a house rent allowance at the rate of rupees two hundred and fifty per mensem in the case of the Chief Minister and other Ministers and at the rate of rupees two hundred per mensem in the case of Ministers of State and such service allowances as may be prescribed by rules shall be paid in lieu of such residence. |
| Conveyances for the Chief Minister, other Ministers and Ministers of State. | 5. | <p>The Government may provide for the use of the Chief Minister, other Ministers or Ministers of State a suitable conveyance and may by rules provide for their maintenance and repair;</p> <p>Provided that if a Minister chooses to maintain his own car, such Minister shall be entitled to a conveyance allowance of rupees three hundred per mensem.</p> |
| Prohibition against practising any profession or drawing salary as Member during tenure of office as Minister. | 6. | <p>The Chief Minister; any other Minister or Minister of State shall not during the tenure of his office—</p> <p>(i) practise any profession or engage himself in any trade or undertake for remuneration any employment other than his duties as Chief Minister other Ministers or Ministers of State;</p> <p>(ii) be entitled to any salary or allowance as a member of the Legislative Assembly of Meghalaya.</p> |
| Use of residence and conveyance after relinquishing office. | 7. | The Chief Minister, other Minister or Minister of State shall continue to be entitled to the privilege of the use of the free-furnished residence and Government conveyance on his ceasing to hold office as such for a period not exceeding one month subject to condition prescribed by rules. |
| Travelling and Daily allowance. | 8. | The Chief Minister, every other, Minister and every Minister of State shall be entitled, while touring on public business, to travelling and daily allowances at such rates and subject to such conditions as may be prescribed by rules. |
| Medical treatment and benefits. | 9. | The Chief Minister, other Ministers and Ministers of State and the members of their family shall be entitled to such medical treatment and benefits as may be laid down by rules to be made by the Government. |

Explanation.—1. For the purpose of this section the expression “the members of their family” shall mean and include such members as may be prescribed by rule.

2. Those who are entitled to free medical attendance; and treatment may take the same from any registered physician of their choice—Allopathic, Ayurvedic, Unani or Homoeopathic and medical bills on prescription of such physicians are reimbursable.

Power to make rules.

10. The Government may, by notification, make rules to carry out the purposes of this Act and, in particular, such rules may prescribe—
- (a) the conditions under which the Chief Minister, other Ministers and Ministers of State on ceasing to hold office as such shall be entitled to the use of the free-furnished residence and the Government conveyance;
 - (b) the period during which and the conditions under which daily allowances may be drawn and the circumstances under which such allowances may be withheld;
 - (c) the conditions under which and the journeys for which travelling allowance shall be admissible;
 - (d) the facilities for medical attendance and treatment which may be provided for the Chief Minister, other Ministers and Ministers of State and, members of their families.

Repeal of the Meghalaya State Ordinance, 3 of 1972.

11. The State of Meghalaya (Ministers' Salaries and Allowances) Ordinance, 1972 is hereby repealed.

P. C. DAS,

Secretary to the Government of Meghalaya,
Law Department.

The 24th April, 1972.

No.LL.63/72/8.—The following Act of the Meghalaya Legislative Assembly which received the assent of the Governor is hereby published for general information.

MEGHALAYA ACT 5 OF 1972

THE CONTINGENCY FUND OF MEGHALAYA ACT, 1972

(As passed by the Assembly)

(Received the assent of the Governor on the 23rd April, 1972)[(Published in the Gazette of Meghalaya, Extraordinary, dated 24th April, 1972)]

An Act

to provide for the Establishment and Maintenance of a Contingency Fund.

Be it enacted by the Legislature of Meghalaya in the Twenty-third Year of the Republic of India as follows:—

Short title.	1. This Act may be called the Contingency Fund of Meghalaya Act, 1972.
Establishment of the Contingency Fund of Meghalaya.	2. There shall be established a Contingency Fund in the nature of an imprest to be entitled the "Contingency Fund of Meghalaya" into which shall be paid from and out of the Consolidated Fund of Meghalaya a sum of rupees fifty lakhs.
Custody of the Contingency Fund and withdrawals therefrom.	3. The Contingency Fund of Meghalaya shall be held on behalf of the Governor by the Secretary to the Government of Meghalaya in the Finance Department and no advance shall be made out of such fund except for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by the Legislature of Meghalaya under appropriations made by law.
Powers to make rules.	4. For the purpose of carrying out the object of this Act, the Government of Meghalaya may make rules regulating all matters connected with or ancillary to the custody of, the payment of moneys into and the withdrawal of moneys from, the Contingency Fund of Meghalaya.
Repeal of Meghalaya Act, 2 of 1970.	5. The Contingency Fund of Meghalaya Act, 1970 is hereby repealed.

P. C. DAS,

Secretary to the Government of Meghalaya,
Law Department.

The 24th April, 1972.

No.LL.62/72/32.—The following Act of the Meghalaya Legislative Assembly which received the assent of the Governor is hereby published for general information.

MEGHALAYA ACT 6 OF 1972

THE MEGHALAYA CRIMINAL LAW (AMENDMENT) ACT, 1972

(As passed by the Assembly)

(Received the assent of the Governor on the 23rd April, 1972)

[Published in the Gazette of Meghalaya, Extraordinary, dated 24th April, 1972]

An Act

to amend the Rules for the Administration of Justice and Police in the Khasi and Jaintia Hills of the State of Meghalaya (hereinafter referred to as the principal Rules) and matters ancillary thereto.

Be it enacted by the Legislature of Meghalaya in the Twenty-third Year of the Republic of India as follows:—

Short title, extent and commencement.	<p>1. (1) This Act may be called the Meghalaya Criminal Law (Amendment) Act, 1972.</p> <p>(2) It shall have the like extent as the principal Rules.</p> <p>(3) It shall be deemed to have come into force on the 22nd day of February, 1972.</p>
Amendment of the principal Rules.	<p>2. The Rules for the Administration of Justice and Police in the Khasi and Jaintia Hills, shall stand amended as follows:—</p> <p>(1) In rule 1, for the words “the United Khasi-Jaintia Hills District”, the words, “the Khasi Hills District and the Jaintia Hills District” shall be substituted.</p> <p>(2) In the principal Rules, for the words, “the Khasi and Jaintia Hills”, wherever they occur, the words “the Khasi Hill District and Jaintia Hills District” shall be substituted.</p> <p>(3) In rules 6 and 33 of the principal Rules, the words, “and the Subdivisional Officer, Jowai” shall be deleted.</p>
Deletion of sub-section (3) of Section 2 of Assam Act, XIV of 1960.	<p>3. Sub-section (3) of section 2 of the Assam Autonomous Districts Administration of Justice Act, 1960 as amended by the Assam Act XII of 1968 shall be deleted.</p>
Assimilation of Law.	<p>4. All laws which immediately before the coming into force of this Act, are in force in the United Khasi-Jaintia Hills District, shall continue to be in force in the Khasi Hills District and the Jaintia Hills District:</p> <p>Provided that except where the context otherwise requires all reference therein to the Deputy Commissioner, Additional Deputy Commissioner or Assistant to the Deputy Commissioner of the United Khasi-Jaintia Hills District, Sub-divisional Officer, Jowai, as the case may be, shall be <i>read</i> as referring respectively to the Deputy Commissioner, Additional Deputy Commissioner or Assistant to the Deputy Commissioner of the Khasi Hills District and the Jaintia Hills District:</p> <p>Provided further that every case, suit, appeal, application for revision, proceedings or other businesses relating to both civil and criminal justice pending before the Court of Deputy Commissioner, Additional Deputy Commissioner or Assistant to the Deputy Commissioner, United Khasi and Jaintia Hills District or before the Court of Sub-divisional Officer, Jowai, as the case may be, shall be transferred or deemed to have been transferred for disposal to the Court of the Deputy Commissioner, Additional Deputy Commissioner or Assistant to the Deputy Commissioner, the Khasi Hills District and the Jaintia Hills District, as the case may be, which would have been the competent authority to entertain and dispose of such case, suit, appeal, application for revision, proceedings or other business, had this Act been in force on the date of the institution and commencement of the same; and the latter court or courts shall deal with and dispose of the same in accordance with law.</p>

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| Power to remove difficulty. | 5. If any difficulty arises in giving effect to the provision of this Act, the Governor may, by order, do anything not inconsistent with such provisions which appears to him to be necessary or expedient for the purpose of removing the difficulty. |
| Repeal of the Meghalaya State Ordinance, 6 of 1972. | 6. The Meghalaya Criminal Law (Amendment) Ordinance, 1972 is hereby repealed. |

P. C. DAS,
Secretary to the Government of Meghalaya,
Law Department.

The 28th July, 1972.

No.LL.97/71/32.—The following Act of the Meghalaya Legislative Assembly which received the assent of the Governor is hereby published for general information.

MEGHALAYA ACT 10 OF 1972

THE MEGHALAYA WILD ANIMALS AND BIRDS PROTECTION (AMENDMENT) ACT, 1972

(As passed by the Assembly)

(Received the assent of the Governor on the 27th July, 1972)

[Published in the Gazette of Meghalaya, Extraordinary, dated 28th July, 1972]

An Act

to amend the Meghalaya Wild Animals and Birds Protection Act, 1971.

Be it enacted by the Legislature of Meghalaya in the Twenty-third Year of the Republic of India as follows:—

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| Short title, extent and commencement. | 1. (1) This Act may be called the Meghalaya Wild Animals and Birds Protection (Amendment) Act, 1972.

(2) It shall extend to the State of Meghalaya.

(3) It shall come into force at once. |
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**Amendment of
Section 1 of
Meghalaya Act, 9
of 1971.**

2. In Section 1 of the Meghalaya Wild Animal and Birds Protection Act, 1971—
- (1) in the marginal heading against Section 1 after the word “title”, the punctuation “(,)” and the word “extent” shall be inserted;
 - (2) sub-section (2) shall be renumbered as sub-section (3) and the following sub-section (2) shall be inserted, namely:—

“(2) It shall extend to the State of Meghalaya”.

S. N. PHUKAN,

Under Secretary to the Govt. of Meghalaya,
Law Department.

The 28th July, 1972

No.LL.71/72/19.—The following Act of the Meghalaya Legislative Assembly which received the assent of the Governor is hereby published for general information.

MEGHALAYA ACT NO.11 OF 1972

**THE MEGHALAYA LAND AND REVENUE REGULATION
(APPLICATION AND AMENDMENT) ACT, 1972
(As passed by the Assembly)**

[Received the assent of the Governor on the 27th July, 1972]

(Published in the Gazette of Meghalaya Extraordinary, dated 28th July, 1972).

An

Act

to provide for the extension and application of and to amend the Assam Land and Revenue Regulation, 1886 (Regulation 1 of 1886) and the Meghalaya Land and Revenue Regulation and for matters connected therewith or incidental thereto

Be it enacted by the Legislature of Meghalaya in the Twenty-third Year of the Republic of India as follows : -

Short title extend and commencement	1. (1) This Act may be called the Meghalaya Land and Revenue Regulation (Application and Amendment) Act, 1972.
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(2) It shall extend to the State of Meghalaya.

(3) It shall come into force at once.

Application and extend of the Regulations.	2. As from the 21st day of January, 1972, such of the provisions of the Assam Land and Revenue Regulation, 1886 and the Meghalaya Land and Revenue Regulation, the rules framed thereunder, with the amendments to which they have been subjected before the said day and which are for the time being applicable to Meghalaya or any part thereof, shall have effect, subject to the amendments, adaptations or modification hereinafter appearing.
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Amendment of the Assam Land and Revenue Regulations.	3. The Assam Land and Revenue Regulation, 1886 (Regulation 1 of 1886) shall stand amended as follows :-
	(1) For the word "Assam" wherever it occurs, the word "Meghalaya" shall be substituted and for the words "State Government", "Assam Government" or "State Government" wherever they occur, the words "Government of Meghalaya" shall be substituted.

Amendment of Section 1 of the Regulations.	4. In Section 1 of the Assam Land and Revenue Regulation, 1886 and the Meghalaya Land and Revenue Regulation, for Sub-Section (1), (2) and (3) the following Sub-Section shall
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be substituted, namely :-

- “1. (1) This Regulation may be called the Meghalaya Land and Revenue Regulation.
- (2) Sections 12(2), 12(3), 69, 94, 144A, 147(a), 147(b) with the proviso (iii), Sections 148, 149, 150, 151, 154, 154(A), 155 with the exception of clauses (d) and (f), Sections 156 and 157 shall apply to, and come into force at once in the whole of Meghalaya.
- (3) The State Government may, by notification, direct that any provision of the Meghalaya Land and Revenue Regulation, with the amendments to which it has been subjected to immediately before the 21st day of January, 1972 shall extend to and shall come into force in the State of Meghalaya or any part thereof on such date as the State Government may appoint in this behalf and different dates may be appointed for different areas of the State.”

**Amendment of 5.
Section 154 of
the Regulations.**

**“Matters
exempted from
cognizance of
Civil Court.**

In the Assam Land and Revenue Regulation, 1886 for Section 154 the following Section shall be substituted, namely :-

154. Except when otherwise expressly provided in this Regulation, or in rules issued under this Regulations, no Civil Courts shall exercise jurisdiction in any matter regarding ejectment of any person from land over which no person has acquired the right of a proprietor, landholder or settlement-holder and the disposal of any crop raised, or any building or other construction erected without authority on such land.”

S. N. PHUKAN

Under Secretary to the Government of Meghalaya,
Law Department.

The 28th July, 1972

No.LL.3/71/89.—The following Act of the Meghalaya Legislative Assembly which received the assent of the Government is hereby published for general information.

MEGHALAYA ACT NO.12 OF 1972

**THE MEGHALAYA PREVENTION OF GAMBLING
(AMENDMENT) ACT, 1972
(As passed by the Assembly)**

[Received the assent of the Governor on the 27th July, 1972]

(Published in the Gazette of Meghalaya Extraordinary, dated 28th July, 1972).

An

Act

to amend the Meghalaya Prevention of Gambling Act, 1970 (Meghalaya Act 8 of 1970) and to extend it to areas in Meghalaya where it is now not in force.

Be it enacted by the Legislature of Meghalaya in the Twenty-third Year of the Republic of India as follows : -

**Short title
extend and
commencement**

1. (1) This Act may be called the Meghalaya Prevention of Gambling Amendment Act, 1972.
- (2) It extends to the whole of the State of Meghalaya.
- (3) It shall come into force at once.
2. The Meghalaya Prevention of Gambling Act, 1970 (hereinafter referred to as the principal Act) shall stand amended as follows :
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In section 1 of the principal Act -

- (i) after sub-section (1), the following new sub- section as sub-section (2) shall be inserted,namely : -
“(2) It extends to the whole of the State of Meghalaya.”
- (ii) the existing sub-section (2) shall be renumbered as sub-section (3) as so renumbered the following shall be substituted namely : -
“(3) It shall come into force at once.”
- (iii) in the marginal note after the word “title” a comma “(,)” followed by the word “extent” shall be inserted.

**Repeal and
Savings.**

3. (1) The Assam Games and Betting Act, 1970 is hereby repealed.

**Assam Act
18 of 1970.**

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- (2) Notwithstanding such repeal -
- (a) any decision given, any rule made, any order issued, any notification published, any proceedings commenced, any action taken or anything whatsoever done under the Act repealed, shall continue and be deemed to have continued and have effect as if made, issued, published, commenced, taken or done under the corresponding, provisions of the Meghalaya Prevention of Gambling Act, 1970;
- (b) any action taken, order made or other acts and things done by any officer acting or purporting to the act under the provisions of the Act repealed shall be valid and shall be deemed always to have been valid, and shall not be called in question in any court on the ground of incompetency of the officer to act under the Act repealed.
4. (1) If any difficulty arises in giving effect to the provisions of this Act, the Governor may, by order, do anything not inconsistent with such provisions which appears to him to be necessary or expedient for the purpose of removing the difficulty.
- (2) Every order made under this section shall be laid before the Legislative Assembly as soon as may be after it is made.

Meghalaya
Act 8 of 1970.

S. N. PHUKAN

Under Secretary to the Government of Meghalaya,
Law Department

The 28th September, 1972

No.LL.117/72/21.—The following Act of the Meghalaya Legislative Assembly which received the assent of the President is hereby published for general information.

MEGHALAYA ACT 15 OF 1972

**THE MEGHALAYA FINANCE (SALES TAXES) (AMENDMENT) ACT,
1972**

(As passed by the Assembly)

(Received the assent of the President on 15th September, 1972)

(Published in the *Gazette of Meghalaya*, Extraordinary, dated
29th September, 1972)

An

Act

**further to amend the Assam Finance (SaleTax)
Act, 1956 (Assam Act XI of 1956), in its application to Meghalaya**

Be it enacted by the Legislature of Meghalaya in the Twenty-third year of the Republic of India as follows:—

**Short title and
commencement**

1. (1) This Act may be called the Meghalaya Finance (Sales Tax) (Amendment) Act, 1972.

(2) It shall be deemed to have come into force on the 4th December, 1971.

**Insertion of new Section
3A in Assam Act XI of
1956.**

2. After section 3 of the Assam Finance (Sales Tax), Act, 1956, the following shall be inserted as Section 3A, namely:—

“Surcharge on sales”

3A. (1) Subject to the provisions of this sections every dealer shall be liable to pay, in additional tax under section 3 and any other dues payable under any law for the time being in force, a surcharge, hereinafter referred to as a Sales Surcharge, on his sales of taxable goods.

(2) The rate of Sale Surcharge on any sale shall be one per centum of the amount of tax payable under this Act in respect of the said Sale:

Provided that this Surcharge shall not apply in respect of goods declared to be of special importance under section 14 of the Central Sales Tax Act, 1956, if the ceiling rates as prescribed under section 15(A) of the aforesaid Act has been reached:

**Central Act 74 of
1956**

Provided further that the amount of Sales Surcharge payable by a dealer for any return period as prescribed under sub-section (1) of section 8 shall be rounded off to the nearest rupee.

(3) The Sales Surcharge shall be payable as if it were a tax under section 3, and the provision of this Act including the rules thereunder but not including the proviso to section 3 and sub-section (2) of section 24A of this Act shall, accordingly apply; and the authorities for the time being empowered to collect and enforce payment of the said tax under section 3 shall, unless otherwise provided for by or under this Act, within their respective jurisdiction for the purpose of the said tax accordingly collect and enforce payment of the Sales Surcharge.

Provided that the State Government may, for facilitating implementation, by the notification, direct that in any case or class of cases the provisions of this Act including the rules thereunder shall apply subject to such indications not inconsistent with the provisions of this section and as may be specified in such notifications

(4) Notwithstanding anything contained in sub-section (3), the State Government may make rules generally for securing the payment of Sales Surcharge and carrying into effect the provisions of sub-sections (1) and (2) and in particular for ensuring the proper maintenance and rendering of accounts of the Sales Surcharge.

S. N. PHUKAN,

Under Secretary to the Govt. of Meghalaya,
Law Department.

The 11th October, 1972

No.LL.122/72/14.—The following Act of the Meghalaya Legislative Assembly which received the assent of the President is hereby Published for general information.

MEGHALAYA ACT 17 OF 1972

**THE MEGHALAYA PURCHASE TAX (AMENDMENT) ACT,
1972**

(As passed by the Assembly)

[Received the assent of the President on the 7th October, 1972]

(Published in the *Gazette of Meghalaya*, Extraordinary, dated the
12th October, 1972)

An

Act

**further to amend the Assam Purchase Tax
Act, 1967 (Assam Act XIX of 1967), in its application to Meghalaya**

Be it enacted by the Legislature of Meghalaya in the Twenty-third year of the Republic of India as follows:—

**Short title and
commencement**

1. (1) This Act may be called the Meghalaya Purchase Tax (Amendment) Act, 1972.

(2) It shall be deemed to have come into force on the 4th December, 1971.

**Insertion of new Section
3A in Assam Act, XIX
of 1967**

2. After section 3 of the Assam Purchase Tax, 1947, the following shall be inserted as Section namely:—

**“Surcharge on
Purchase”**

3A. (1) Subject to the provision of the section every dealer shall be liable to pay, in addition to tax under section 3, and any other dues payable under any law for the time being in force, a surcharge, hereinafter referred to as Purchase Surcharge, on his Purchase of taxable goods.

(2) The rate of Purchase Surcharge on any purchase shall be one per centum of the amount of tax payable under this Act in respect of the said purchase:

Provided that this Surcharge shall not apply in respect of goods declared to be of special importance under section 14 of the Central Sale Tax Act, 1956, if the ceiling rates as prescribed under sub-section 15(A) of the aforesaid Act has been reached:

**Central Act 74 of
1956**

Provided further that the amount of Purchase Surcharge payable by a dealer for any return period as prescribed under sub-section (1) of section 7 shall be rounded off to the nearest rupees.

(3) The Purchase Surcharge shall be payable as if it were a tax under section 3, and the provision of this Act including the rules thereunder but not including the second proviso to sub-section (1) of section 3 shall accordingly apply; and the authorities for the time being empowered to collect and enforce payment of the said tax under section 3 shall, unless otherwise provided for by or under this Act, within their respective jurisdiction for the purpose of the said tax accordingly collect and enforce payment of the Purchase Surcharge

Provided that the State Government may, for facilitating implementation, by notification, direct that in any case or class of cases the provisions of this Act including the rules thereunder shall apply subject to such indications not inconsistent with the provision of this section and as may be specified in such notification.

(4) Notwithstanding anything contained in sub-section (3), the State Government may make rules generally for securing the payment of Purchase Surcharge and carrying into effect the provisions of sub-section (1) and (2) and in particular for ensuring the proper maintenance and rendering of account of the Purchase Surcharge."

S. N. PHUKAN,

Under Secretary to the Govt. of Meghalaya,
Law Department.

The 11th October, 1972.

No.LL.119//12.—The following Act of the Meghalaya Legislative Assembly which received the assent of the President is hereby published for general information.

Meghalaya Act 18 of 1972

THE MEGHALAYA SALES TAX (AMENDMENT) ACT, 1972

(As passed by the Assembly)

[Received the assent of the President on The 7th October, 1972]

(Published in the *Gazette of Meghalaya*, Extraordinary, dated the 12th October, 1972)

An

Act

further to amend the Assam Sales Tax Act, 1947 (Assam Act XVII of 1947), in its application to the State of Meghalaya (hereinafter referred to as the principal Act)

Be it enacted by the Legislature of Meghalaya in the Twenty-third year of the Republic of India as follows:—

Short title extent and commencement

1. (1) This Act may be called the Meghalaya Sales Tax (Amendment) Act, 1972.

(2) It shall have the like extent as the principal Act in Meghalaya.

(3) It shall be deemed to have come into force on the 4th December, 1971.

Insertion of new Section 3A in Assam Act, XVII of 1947

2. After section 3 of the Assam Sales Tax 1947, the following shall be inserted as Section namely:—

“Surcharge on sales

3A. (1) Subject to the provisions of this section, every dealer, liable to pay tax under section 3, shall be liable to pay, in addition to such tax and any other dues payable under any law for the time being in force, a surcharge, hereinafter referred to as Sale Surcharge, on his sale.

(2) The rate of Sale Surcharge on any sale shall be one per centum of the amount of tax payable under this Act in respect of the said sales.

Provided that this Surcharge shall not apply in respect of goods declared to be of special importance under section 14 of the Central Sale Tax Act, 1956, if the ceiling rates as prescribed under section 15(A) of the aforesaid Act has been reached:

Central Act, 74 of 1956

Provided further that the amount of Sales Surcharge payable by a dealer for any return period as prescribed under sub-section (1) of section 16 shall be rounded off to the nearest rupee.

(3) The Sale Surcharge shall be payable as if it were a tax under section 3, and the provisions of this Act including the rules thereunder but not including the proviso to sub-section (1) of section 4 and sub-section (2) of section 37A of this Act shall accordingly apply; and the authorities for the time being empowered to collect and enforce payment of the said tax under section 3 shall, unless otherwise provided for by or under this Act, within their respective jurisdiction for the purpose of the said tax accordingly collect and enforce payment of the Sales Surcharge.

Provided that the State Government may, for facilitating implementation, by notification, direct that in any case or class of cases the provisions of this Act including the rules thereunder shall apply subject to such indications not inconsistent with the provisions of this section and as may be specified in such notification.

(4) Notwithstanding anything contained in sub-section (3), the State Government may make rules generally for securing the payment of the Sales Surcharge and carrying into effect the provisions of sub-section (1) and (2) and in particular for ensuring the proper maintenance and rendering of accounts of the Sale Surcharge."

S. N. PHUKAN,

Under Secretary to the Govt. of Meghalaya,
Law Department.

The 11th October, 1972

No.LL.123/72/13.—The following Act of the Meghalaya Legislative Assembly which received the assent of the President is hereby Published for general information.

MEGHALAYA ACT 19 OF 1972

THE MEGHALAYA (SALES OF PETROLEUM AND
PETROLEUM PRODUCTS, INCLUDING
MOTOR SPIRIT AND LUBRICANTS)
TAXATION (AMENDMENT) ACT, 1972

(As passed by the Assembly)

[Received the assent of the President on the 7th October, 1972]

(Published in the *Gazette of Meghalaya*, Extraordinary, dated the
12th October, 1972)

An

Act

**further to amend the Assam (Sales of Petroleum and Petroleum
Products, including Motor Spirit and Lubricants) Taxation
Act, 1955 (Assam Act IX of 1956), in its application to Meghalaya**

Be it enacted by the Legislature of Meghalaya in the Twenty-
third Year of the Republic of India as follows:—

**Short title and
commencement**

1. (1) This Act may be called the Meghalaya (Sales of
Petroleum and Petroleum Products, including Motor Spirit and
Lubricants) Taxation (Amendment) Act, 1972.

(2) It shall be deemed to have come into force on the 13th
December, 1971.

**Insertion of new Section
3A in Assam Act IX of
1956**

2. After Section 3 of the Assam (Sales of Petroleum
and Petroleum Products, including Motor Spirit and Lubri-
cants) Taxation Act, 1955, the following shall be inserted as
Section 3A, namely:—

“Surcharge on sales”

3A. (1) Subject to the provision of this section every
dealer, shall be liable to pay, in addition to tax under section
3 and any other dues payable under any law for the time
being in force, a surcharge, hereinafter referred to as a
Sales Surcharge, on his sales of taxable goods.

(2) The rate of Sales Surcharge on any sale shall
be one per centum of the amount of tax payable under this
Act in respect of the said sale:

Provided that this surcharge shall not apply in respect of
goods declared to be of special importance under section 14
of the Central Sales Tax Act, 1956, if the ceiling rates as
prescribed under section 15(A) of the aforesaid Act has been
reached:

**Central Act
74 of 1956**

Provided further that the amount of Sales Surcharge payable by dealer for any return period as prescribed under sub-section (1) of section 8 shall be rounded off to the nearest rupees.

(3) The Sales Surcharge shall be payable as if of it were a tax under section 3, and the provisions of this Act including the rules thereunder shall accordingly apply; and the authorities for the time being empowered to collect and enforce payment of the said tax under section 3 shall, unless otherwise provided for by or under this Act, within their respective jurisdiction for the purpose of the said tax accordingly collect and enforce payment of the Sales Surcharge

Provided that the State Government may, for facilitating implementation, by notification, direct that in any case or class of cases the provisions of this Act including the rules thereunder shall apply subject to such indications not inconsistent with the provisions of this section and as may be specified in such notification.

(4) Notwithstanding anything contained in sub-section (3), the State Government may make rules generally for securing the payment of the Sales Surcharge and carrying into effect the provisions of sub-sections (1) and (2) and in particular for ensuring the proper maintenance and rendering of accounts of the Sales Surcharge."

S. N. PHUKAN,

Under Secretary to the Govt. of Meghalaya,
Law Department

The 27th October, 1972

No.LL.132/72/18.—The following Act of the Meghalaya Legislative Assembly which received the assent of the President is hereby published for general information.

MEGHALAYA ACT 20 OF 1972

**THE MEGHALAYA AMUSEMENTS AND BETTING TAX
(AMENDMENT) ACT, 1972**

(As passed by the Assembly)

(Received the assent of the President on the 24th October, 1972)

*(Published in the Gazette of Meghalaya, Extraordinary, dated the
30th October, 1972)*

An

Act

**further to amend the Assam Amusements and Betting Tax Act,
1939 (Assam Act 6 of 1939), in its application to Meghalaya
and the Meghalaya Amusements and Betting Tax Act**

Be it enacted by the Legislature of Meghalaya in the Twenty-third Year of the Republic of India as follows:—

**Short title and
commencement**

1. (1) This Act may be called the Meghalaya Amusement and Betting Tax (Amendment) Act, 1972.

(2) It shall be deemed to have come into force on 4th December, 1971.

**Insertion of new Section
3B in Assam Act 6 of
1939**

2. After section 3A of the Assam Amusements and Betting Tax Act, 1939, and the Meghalaya Amusements and Betting Tax Act, the following shall be inserted as Section 3B, namely:—

**“Surcharge on
entertainments”**

3B. (1) There shall be charged, levied and paid to the Government of Meghalaya, besides dues payable under any law for the time being in force including sections 3 and 3A of this Act, a surcharge, hereinafter referred to as Entertainment Surcharge, on all entertainments payments for admission to which are subject to entertainments tax.

(2) The rate of Entertainments Surcharge on any entertainment shall be 10 (ten paise) per individual admitted to the entertainment.

Provided that the Government of Meghalaya may, for facilitating implementation, by the notification, direct that in any case or class of cases the provisions of this Act

including the rules thereunder shall apply subject to such indications not inconsistent with the provisions of this section and as may be specified in such notification.

(4) Notwithstanding anything contained in sub-section (3), the Government of Meghalayamay make rules generally for securing the payment of Entertainment Surcharge and carrying into effect the provisions of sub-section (1) and (2) and in particular for ensuring the proper maintenance and rendering of accounts of the Entertainments Surcharge.”

S. N. PHUKAN,
Under Secretary to the Govt. of Meghalaya,
Law Department.

The 11th December, 1972.

No.LL./180/72/8.—The following Act of the Meghalaya Legislative Assembly which received the assent of the Governors hereby published for general information.

MEGHALAYA ACT 22 OF 1972

THE MEGHALAYA APPROPRIATION (No.II) ACT, 1972

(As passed by the Assembly)

[Received the assent of the Governor on the Ninth December, 1972]

(Published in the *Gazette of Meghalaya*, Extraordinary, dated the 11th December, 1972)

An

Act

**to authorise payment and appropriation of certain further sums
from and out of the Consolidated Fund of Meghalaya
for the services of financial year 1972-1973**

Be it enacted by the Legislature of Meghalaya in the Twenty-third year of the Republic of India as follows:—

Short title

1. This Act may be called the Meghalaya Appropriation (No. II) Act, 1972.

**Withdrawal of
Rs. 1,32,09,013 from
and out of the
Consolidated funds
of Meghalaya for the
financial year
1972-73.**

2. From and out of the Consolidated Funds of Meghalaya there may be paid and applied sums not exceeding those specified in column (3) of the Schedule amounting in the aggregate to the sum of one crore, thirty-two lakhs, nine thousand and thirteen rupees towards defraying the several charges which will come in course of payment during the financial year 1972-73 in respect of the services specified in column (2) of the Schedule.

Appropriation.

3. The sum authorised to be paid and applied from and out of the Consolidated Fund of Meghalaya by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

(See Sections 2 and 3)

1 Grant No.	2 Services and purposes (Major heads)	3 Sums not exceeding		
		Voted by the Assembly	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
2	Land Revenue	5,942	...	5,942
9	Parliament, State/Union Territory Legislature—C—Elections.	56,390	...	56,390
12	General Administration—III— Commissioner and District Administration.	44,961	...	44,961
18	Miscellaneous Departments—I— National Savings Organisation.	12,500	...	12,500
24	Education (General)	5,64,544	...	5,64,544
28	Public Health—II—Public Health Engineering.	4 9,99,848	...	49,99,848
33	Co operation	3,39,400	...	3,39,400
35	Industries—II—Cottage Industries	1,30,000	...	1,30,000
37	—I—Community Development Projects, National Extension Service, etc.	12,74,000	...	12,74,000
40	Labour and Employment—II - Factories.	40,000	...	40,000
42	Labour and Employment —IV— Employment and Training.	2,23,300	...	2,23,300
61	Forests	30,00,000	...	30,00,000
64	Miscellaneous—II—Donations for Charitable purposes, etc.	4,42,748	...	4,42,748
65	Miscellaneous—III—Grants-in-aid Contributions, etc.	2,00,000	...	2,00,000
70	Miscellaneous—VIII—Civil Defence	2,23,380	...	2,23,380
84	Loans and Advances by the State Government—III Loans to Auto-nomous District Councils.	8,00,000	...	8,00,000
86	Loans and Advances by the State Government —V— Loans to Co-operative Societies.	8,40,000	...	8,40,000
89	Loans and Advances by the State Government—VIII— Educational Loans.	12,000	...	12,000
	Total	1,32,09,013	...	1,32,09,013

S. N. PHUKAN,Under Secretary to the Govt. of Meghalaya,
Law Department.**M. M. SANGMA,**Deputy Secretary to the Govt. of Meghalaya,
Law (B) Department.